

EXHIBIT C

ALLMAN DECLARATION

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)	
)	Chapter 11
)	
BRISTOW GROUP INC., <i>et al.</i> , ¹)	Case No. 19-32713 (DRJ)
)	
Debtors.)	Jointly Administered
)	

**DECLARATION OF BRIAN J. ALLMAN
IN SUPPORT OF THE DEBTORS' APPLICATION FOR AN
ORDER AUTHORIZING THE DEBTORS TO RETAIN AND EMPLOY
WACHTELL, LIPTON, ROSEN & KATZ AS CO-COUNSEL,
NUNC PRO TUNC AS OF THE PETITION DATE**

Pursuant to Section D of the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases, issued by the Executive Office of the United States Trustee (the "U.S. Trustee Guidelines"), I, Brian J. Allman, hereby declare, under penalty of perjury, as follows:

1. I am older than 21 years of age and suffer no legal disability. I am competent to make this declaration (this "Declaration").
2. My testimony herein is based upon my personal knowledge, unless stated otherwise.
3. If called to testify, I could and would testify to the matters stated herein.
4. I make this Declaration under 28 U.S.C. § 1746 for all permissible purposes under applicable rules of evidence and procedure, in support of the *Debtors' Application for Entry of*

¹ The Debtors in these chapter 11 cases, along with the last four digits of each debtor's federal tax identification number, are: Bristow Group Inc. (9819), BHNA Holdings Inc. (8862), Bristow Alaska Inc. (8121), Bristow Helicopters Inc. (8733), Bristow U.S. Leasing LLC (2451), Bristow U.S. LLC (2904), BriLog Leasing Ltd., and Bristow Equipment Leasing Ltd. The corporate headquarters and the mailing address for the Debtors listed above is 2103 City West Blvd., 4th Floor, Houston, Texas 77042.

an Order Authorizing the Retention and Employment of Wachtell, Lipton, Rosen & Katz as Co-Counsel for the Debtors and Debtors-in-Possession Effective Nunc Pro Tunc to the Petition Date (the “Retention Application”).²

5. I am currently the Senior Vice President and Chief Financial Officer of Bristow Group Inc. (“BGI”). I have been BGI’s Senior Vice President and Chief Financial Officer since February 2019. Prior to that, I served as its Vice President from May 2016 to February 2019 and Chief Accounting Officer from May 2016 to April 2019; Vice President, Chief Accounting Officer and Controller from November 2010 to May 2016; Chief Accounting Officer from April 2009 to November 2010; Corporate Controller from August 2007 to April 2009; and Director of Financial Reporting from March 2006 to August 2007.

6. I am familiar with all aspects of the Debtors’ decision to retain and employ Wachtell, Lipton, Rosen & Katz (“Wachtell Lipton”) as co-counsel with respect to these Chapter 11 Cases. In addition, I am generally responsible for, among other things, supervising outside counsel across all of the Debtors and monitoring and controlling legal costs.

THE DEBTORS’ SELECTION OF COUNSEL

7. The Debtors recognize the importance of selecting and managing chapter 11 counsel to ensure that bankruptcy professionals are subject to the same market forces, scrutiny and accountability as professionals in non-bankruptcy engagements.

8. Wachtell Lipton is familiar with the Debtors’ businesses and financial affairs. Wachtell Lipton has been engaged by the Debtors or their predecessors as general corporate counsel since 1997. Since the Debtors’ first retention of Wachtell Lipton, Wachtell Lipton

² Capitalized terms not otherwise defined herein shall have the meanings given to them in the Retention Application.

attorneys have worked closely with the Debtors' management and other professionals and, as a result, have become well acquainted with the Debtors' history, business operations, capital and corporate structure and related matters. Accordingly, Wachtell Lipton has developed substantial knowledge regarding the Debtors that will be of significant assistance in the Chapter 11 Cases.

9. Once the Debtors determined they had a need for restructuring advice and counsel, they began considering which legal advisors would best serve their needs. Ultimately, the Debtors selected Wachtell Lipton and Baker Botts L.L.P. following a determination that these two firms are best qualified to represent the Debtors in connection with their restructuring matters. As to Wachtell Lipton, this determination was based on, among other things, Wachtell Lipton's extensive experience in corporate restructurings, both out-of-court and under chapter 11 of the Bankruptcy Code, its expertise in corporate governance and handling complex transactions, as well as the extensive institutional knowledge Wachtell Lipton has developed over the course of its long-standing representation of the Debtors.

RATE STRUCTURE

10. Wachtell Lipton has informed the Debtors that its hourly rates for bankruptcy representations are comparable to (a) the hourly rates the firm charges for non-bankruptcy representations billed on an hourly basis and (b) the hourly rates of other comparably skilled professionals in the national marketplace for legal services. Having substantial experience engaging and working with large law firms and having previously reviewed invoices from other large law firms, I can confirm that the rates being charged by Wachtell Lipton in connection with this representation are within the range typically charged by similar firms that Bristow has retained.

11. I am aware that, other than periodic rate increases that occur in the ordinary course, the rates that Wachtell Lipton charged the Debtors in the prepetition period for

restructuring services are the same as the rates that Wachtell Lipton will charge the Debtors in the Chapter 11 Cases.

COST SUPERVISION

12. The Debtors and Wachtell Lipton developed a prospective budget and staffing plan from the Petition Date through December 2019, and expect to develop budgets for each subsequent three-month period. The Debtors recognize that during the course of these Chapter 11 Cases, it is possible that unexpected issues or disputes in Wachtell Lipton's scope of responsibility may arise, resulting in Wachtell Lipton's fees and expenses being higher than anticipated. The Debtors further recognize that it is their responsibility to closely monitor the billing practices of their counsel to ensure the fees and expenses paid by the estates remain appropriate for these Chapter 11 Cases. The Debtors will continue to review the invoices and fee applications that Wachtell Lipton will submit, and, together with Wachtell Lipton, periodically amend the budget and staffing plans as these Chapter 11 Cases develop. I understand that Wachtell Lipton's fees and expenses will be subject to periodic review on a monthly, interim and final basis during the course of these Chapter 11 Cases by the U.S. Trustee, any official committee and this Court.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: June 10, 2019
(Houston, Texas)

/s/ *Brian J. Allman*
Brian J. Allman
Senior Vice President and Chief Financial Officer
Bristow Group Inc.